



Lindsey M. Stepp
Commissioner

Carolynn J. Lear
Assistant Commissioner

State of New Hampshire Department of Revenue Administration

109 Pleasant Street
PO Box 487, Concord, NH 03302-0487
Telephone (603) 230-5000
www.revenue.nh.gov



MUNICIPAL AND PROPERTY
DIVISION
James P. Gerry
Director

Samuel T. Greene
Assistant Director

February 28, 2020

Town of Plymouth
ATTN: Board of Selectmen
6 Post Office Square
Plymouth, NH 03264

RE: 2018 Assessment Review

Honorable Members of the Board of Selectmen:

The New Hampshire Department of Revenue Administration has completed its review of the Town of Plymouth's assessments required by RSA 21-J: 11-a. The Department has considered the degree to which assessments in Plymouth achieved substantial compliance with applicable statutes and rules. The Department considered compliance with the six assessment areas specifically identified in RSA 21-J: 11-a, and RSA 21-J: 14-b I. (c).

They are:

- A. Level of assessments and uniformity of assessments are within acceptable ranges as recommended by the Assessing Standards Board (ASB) by considering, where appropriate, an assessment-to-sales-ratio study conducted by the Department for the municipality;
- B. Assessment practices substantially comply with applicable statutes and rules;
- C. Exemption and credit procedures substantially comply with applicable statutes and rules;
- D. Assessments are based on reasonably accurate data;
- E. Assessments of various types of properties are reasonably proportional to other types of properties within the municipality; and,
- F. For all revaluations including full revaluations, partial revaluations, cyclical revaluations and statistical updates conducted on or after the April 1, 2006 assessment year, either by an independent contractor or an in-house assessor, a report based on the most recent edition of the Uniform Standards of Professional Appraisal Practice (USPAP) shall be produced.

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

In accordance with RSA 21-J: 11-a, II, the Department shall report its findings to the ASB and the municipality. This letter constitutes our report.

After completing its review, the Department has determined that the Town of Plymouth is not in substantial compliance with applicable assessing statutes and rules as identified in RSA 21-J: 11-a, I and RSA 21-J: 14-b, I(c) because it has not met one or more of the standards adopted by the ASB pursuant to N.H. Administrative Rule ASB 102.02. See Standards for Monitoring of Local Assessing Practices by the Department of Revenue Administration Adopted by the Assessing Standards Board May 11, 2018 (the ASB Standards).

The ASB standards not met include:

ASB III, B.2. Assessments as of April 1, 2018. Four properties sampled had missing items or errors on the dwelling or outbuildings.

ASB III, B. 4. a-c. Current Use. Eleven files sampled had missing or incorrect items in the application file. Ten files sampled were not assessed with CUB 304 value ranges (Marlow decision).

ASB III, B. 4.d. Current Use Land Use Change Tax. All three samples did not have an A-5W Tax Collector's Warrant submitted.

ASB III, C. 1. b. Exemptions. Eleven files sampled were not reviewed within five years, not signed by the assessors, or were missing a PA-33 for properties in a trust.

ASB III, C. 2. and 3. Religious, Educational, and Charitable Exemptions. One charitable exemption sampled did not have a current BTLA form A-12 filed.

Attached please find the Department's worksheets indicating areas that should be addressed.

Prior to the release of this report to the ASB you have an opportunity to respond to the findings in this report. Please let us know within 30 days if you have a response to this letter.

We would like to thank you and the staff members who assisted the Department for working with us in an understanding and cooperative manner.

Your next Assessment Review is scheduled for 2023. Should you be interested in changing your Assessment Review year, such a request may be approved so long as the time between reviews does not exceed five years.

If you have any questions, feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "James P. Gerry". The signature is fluid and cursive, with a long horizontal stroke at the end.

James Gerry, Director
Municipal and Property Division

cc: Assessing Standards Board
File